Managing Community Center Facility Use: Adult Hockey League at Line Creek Scope Statement – December 10, 2013

Community Centers

Kansas City's ten community centers represent significant public assets. The centers, supported by dedicated tax revenue, user fees, and the general fund, provide space for events, meetings, and gatherings; recreation and fitness; cultural arts; and other activities.

The Parks and Recreation Department, which is overseen by the Board of Parks and Recreation Commissioners, is responsible for managing the city's community centers. City and department policies, procedures, and practices provide the framework for safeguarding the department's assets.

Why audit controls over an adult hockey league's use of Line Creek Community Center?

We received a complaint about how Line Creek Community Center staff handled fees for the adult hockey league. The patron was also confused about whether the adult hockey league was a Parks and Recreation league or a league merely renting ice time from the center.

The patron's concerns suggest that policies and procedures established to protect city assets may not have been operating as designed or may have been inadequate. While we will limit our audit to a single program operating at one center – the summer 2013 adult hockey league at Line Creek – control weaknesses at one location could be an indication that similar problems might be occurring at other centers and in other programs.

Audit objective

Our objective is to answer the following question:

• Did Parks and Recreation Department staff follow established rules and procedures in managing community center facility use for the summer adult hockey league at Line Creek?

Audit methods

We will interview Parks and Recreation Department management and staff and review available documentation to identify how the summer adult league was operated and ice rental payments recorded. We will compare actions to the rules and procedures established by the city and the Parks and Recreation Department.

Anticipated release date

We plan to present the audit report to the City Council in March 2014.